

OFFICIAL BUDGET FORMS

TOWN OF FLORENCE

Fiscal Year 2022

TOWN OF FLORENCE

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Fiscal Year 2022

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TOWN OF FLORENCE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022

ar " & Cover!R[2]C[4]		S c h	FUNDS								
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
Fiscal Year											
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	17,075,185	13,531,048	69,748	3,902,635	29,000	12,467,626	0	47,075,242
2021	Actual Expenditures/Expenses**	E	2	16,502,476	10,703,905	69,748	1,030,236	318,278	7,618,582	0	36,243,225
2022	Fund Balance/Net Position at July 1***		3	14,264,523	22,793,364	0	12,207,687	0	25,274,457	0	74,540,031
2022	Primary Property Tax Levy	B	4	1,294,649		0		0			1,294,649
2022	Secondary Property Tax Levy	B	5	0				0			0
2022	Estimated Revenues Other than Property Taxes	C	6	14,598,760	18,544,036	0	3,201,900	0	9,412,100	0	45,756,796
2022	Other Financing Sources	D	7	0	0	0	0	12,074,000	0	0	12,074,000
2022	Other Financing (Uses)	D	8	0	0	0	0	12,074,000	0	0	12,074,000
2022	Interfund Transfers In	D	9	985,751	113,160	63,477	0	0	0	0	1,162,388
2022	Interfund Transfers (Out)	D	10	0	264,916	0	86,977	0	810,495	0	1,162,388
2022	Reduction for Amounts Not Available:		11								
LESS: Amounts for Future Debt Retirement:											0
Future Capital Projects											0
Maintained Fund Balance for Financial Stability				2,505,739	512,402	0	0	0	5,574,343	0	8,592,484
											0
				0							0
2022	Total Financial Resources Available		12	28,637,944	40,673,242	63,477	15,322,610	0	28,301,719	0	112,998,992
2022	Budgeted Expenditures/Expenses	E	13	17,853,202	20,712,984	63,477	5,038,415	0	10,050,662	0	53,718,740

EXPENDITURE LIMITATION COMPARISON

1 Budgeted expenditures/expenses
2 Add/subtract: estimated net reconciling items
3 Budgeted expenditures/expenses adjusted for reconciling items
4 Less: estimated exclusions
5 Amount subject to the expenditure limitation
6 EEC expenditure limitation

2021	2022
\$ 47,075,242	\$ 65,792,740
47,075,242	65,792,740
	34,101,307
\$ 47,075,242	\$ 31,691,433
\$	\$ 31,691,433

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF FLORENCE
Tax Levy and Tax Rate Information
Fiscal Year 2022

	<u>2021</u>	<u>2022</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,228,879</u>	\$ <u>1,253,457</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,204,862</u>	\$ <u>1,294,649</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>1,204,862</u>	\$ <u>1,294,649</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,200,000</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>1,200,000</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>1,200,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.0585</u>	<u>1.0600</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>1.0585</u>	<u>1.0600</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>5</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF FLORENCE
Revenues Other Than Property Taxes
Fiscal Year 2022

Fiscal Year 2022	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,950,000	\$ 2,400,000	2,400,000
Food (City Sales) Tax	320,000	350,000	
Licenses and permits			
Occupational Licenses	51,500	51,500	51,500
Building Permits	450,000	1,200,000	1,200,000
Other Licenses and Permits	1,000	3,540	650
Intergovernmental			
State Shared Sales Tax	2,485,847	2,896,500	3,219,763
State Share Income Tax	3,918,987	3,918,987	3,577,912
Auto License Tax	1,753,477	1,753,477	1,847,534
Salt River Lien Tax		970	900
Charges for services			
Franchise Fees and Taxes	712,500	722,000	742,500
Engineering Inspection Fees	104,000	55,700	55,700
Civil Engineering Fees	76,025	147,000	51,500
Community Development	164,939	214,052	182,275
Cemetery Fees	15,000	19,700	15,000
General Government	261,200	65,200	228,800
Police Fees	29,850	72,000	111,400
Fire Fees	92,500	110,447	92,500
Parks and Recreation Fees	112,375	60,010	98,400
Library Fees	5,500	500	500
Senior Fees	18,400	7,502	5,000
Fines and forfeits			
Fines and Forfeits	181,600	179,268	185,200
Interest on investments			
Interest	220,000	394,000	395,000
Miscellaneous			
GPET		357	400
Miscellaneous	136,215	201,635	132,726
Downtown Redevelopment	2,400	2,400	2,400
Government Access Channel	3,000	1,200	1,200
Total General Fund	\$ 13,066,315	\$ 14,827,945	\$ 14,598,760

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF FLORENCE
Revenues Other Than Property Taxes
Fiscal Year 2022

Fiscal Year 2022	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User	\$ 3,838,389	\$ 4,259,086	2,367,966
Transportation Excise Tax			1,685,000
Construction Tax Fund	\$ 420,000	\$ 650,400	500,000
Food Tax	10,500	15,500	365,000
Judicial Collections Enhancement	3,100	2,030	3,100
	\$ 4,271,989	\$ 4,927,016	\$ 4,921,066
Fill the Gap	\$ 2,435	\$ 1,305	2,510
SW Gas Relocation Reimbursment	42,000	41,300	42,300
Police Impound	1,750	1,730	1,750
Grant Funds	11,108,955	3,566,305	11,086,044
	\$ 11,155,140	\$ 3,610,640	\$ 11,132,604
Street Light Improvement District No. 1	800	500	500
Street Light Improvement District No. 2	2,500	850	850
Street Light Improvement District No. 3	29,050	29,250	30,750
Street Light Improvement District No. 4			37,666
Street Light Improvement District No. 5			400
	\$ 32,350	\$ 30,600	\$ 70,166
Transportation Impact Fees	325,500	431,500	425,000
Police Impact Fees	122,052	420,000	428,000
Fire/EMS	143,790	511,100	520,000
	\$ 591,342	\$ 1,362,600	\$ 1,373,000
Parks Impact Fees	\$ 273,892	\$ 1,001,132	1,010,000
Library Impact Fees	500	600	
Florence Wastewater	26,000	17,800	19,800
Florence Water	11,650	15,400	17,400
	\$ 312,042	\$ 1,034,932	\$ 1,047,200
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 16,362,863	\$ 10,965,788	\$ 18,544,036

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF FLORENCE
Revenues Other Than Property Taxes
Fiscal Year 2022

Fiscal Year 2022	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
DEBT SERVICE FUNDS			
	\$	\$ 0	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
General Government CIP Fund	\$ 1,617,800	\$ 3,165,000	3,190,000
Economic Development Fund	6,500	11,900	11,900
	\$ 1,624,300	\$ 3,176,900	\$ 3,201,900
Total Capital Projects Funds	\$ 1,624,300	\$ 3,176,900	\$ 3,201,900

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF FLORENCE
Revenues Other Than Property Taxes
Fiscal Year 2022

Fiscal Year 2022	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
PERMANENT FUNDS			
Firemans Pension Fund	\$ 28,000	\$ 12,661	
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Water	\$ 4,384,400	\$ 4,324,996	4,342,200
Wastewater	4,423,000	4,317,100	3,987,400
Sanitation	1,017,589	1,083,155	1,082,500
	\$ 9,824,989	\$ 9,725,251	\$ 9,412,100
Total Enterprise Funds	\$ 9,824,989	\$ 9,725,251	\$ 9,412,100
<p>* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.</p>			
TOTAL ALL FUNDS	\$ 40,878,467	\$ 38,695,884	\$ 45,756,796

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF FLORENCE
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2022

Fiscal Year 2022	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
FUND	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Highway User	\$	\$	\$ 175,256	
Grants				
Water			334,171	
Wastewater			361,018	
Sanitation			115,306	
Total General Fund	\$	\$	\$ 985,751	
SPECIAL REVENUE FUNDS				
Highway User	\$	\$	\$ 2,160	262,756
Streetlight Improvement Districts				2,160
Grants			111,000	
Total Special Revenue Funds	\$	\$	\$ 113,160	264,916
DEBT SERVICE FUNDS				
DEBT SERVICE FUNDS	\$	\$	\$ 63,477	
Total Debt Service Funds	\$	\$	\$ 63,477	
CAPITAL PROJECTS FUNDS				
Fund 011- Capital Projects	\$	\$	\$	86,977
Total Capital Projects Funds	\$	\$	\$	86,977
PERMANENT FUNDS				
Firemans Pension Fund	\$	\$	\$	
Total Permanent Funds	\$	\$	\$	
ENTERPRISE FUNDS				
Water	\$ 7,015,000	\$ 7,015,000	\$	334,171
Wastewater	5,059,000	5,059,000		361,018
Sanitation				115,306
Total Enterprise Funds	\$ 12,074,000	\$ 12,074,000	\$	810,495
TOTAL ALL FUNDS	\$ 12,074,000	\$ 12,074,000	\$ 1,162,388	1,162,388

TOWN OF FLORENCE
Expenditures/Expenses by Fund
Fiscal Year 2022

Fiscal Year 2022 FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2021	2021	2021	2022
GENERAL FUND				
Administration	\$ 5,189,900	\$	\$ 7,652,780	5,412,423
Police	4,268,545		2,918,209	4,288,765
Fire	3,559,799		2,594,014	3,747,279
Community Services	2,559,862		1,949,612	2,605,775
Development Services	1,497,079		1,387,861	1,798,960
Total General Fund	\$ 17,075,185	\$	\$ 16,502,476	\$ 17,853,202
SPECIAL REVENUE FUNDS				
Streets	\$ 6,204,876	\$	\$ 6,221,806	4,488,130
Transportation Excise Tax Fund				1,672,390
Construction Fund	150,000			2,195,000
Food Tax				300,000
Grants	5,220,418		3,696,574	11,423,109
Street Light Improvement Districts	91,000		92,200	126,200
Judical Collection Enhancement	5,000		4,000	6,155
Fill-the-Gap	1,000		1,000	1,000
Southwest Gas Capital Exp	42,000		48,280	49,000
Impound	2,000		2,000	2,000
Development Impact Fees	1,814,754		638,045	450,000
Total Special Revenue Funds	\$ 13,531,048	\$	\$ 10,703,905	\$ 20,712,984
DEBT SERVICE FUNDS				
Debt Service	\$ 69,748	\$	\$ 69,748	63,477
Total Debt Service Funds	\$ 69,748	\$	\$ 69,748	\$ 63,477
CAPITAL PROJECTS FUNDS				
General Capital Fund	\$ 3,702,635	\$	\$ 1,030,236	4,838,415
Econ Dev Capital Projects	200,000			200,000
Total Capital Projects Funds	\$ 3,902,635	\$	\$ 1,030,236	\$ 5,038,415
PERMANENT FUNDS				
Firemans Pension Fund	\$ 29,000	\$	\$ 318,278	
Total Permanent Funds	\$ 29,000	\$	\$ 318,278	
ENTERPRISE FUNDS				
Water Utility	\$ 5,025,120	\$	\$ 4,182,020	4,119,191
Wastewater Utility	6,162,777		2,467,258	4,593,252
Sanitation Utility	1,279,729		969,304	1,338,219
Total Enterprise Funds	\$ 12,467,626	\$	\$ 7,618,582	\$ 10,050,662
TOTAL ALL FUNDS	\$ 47,075,242	\$	\$ 36,243,225	\$ 53,718,740

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF FLORENCE
Expenditures/Expenses by Department
Fiscal Year 2022

Fiscal Year 2022	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2021	2021	2021	2022
General Fund				
Council	\$ 278,735	\$	\$ 209,535	300,135
Administration	789,172		722,612	916,947
Town Clerk	349,698		356,798	377,120
Municipal Court	241,400		227,352	303,074
Legal	803,425		467,520	809,060
Finance	742,725		704,800	739,380
Human Resources	265,960		275,694	292,135
Information Technology	727,085		724,897	847,172
General Government	887,100		2,767,202	688,500
Returning Stronger Grant		500,000	400,000	
Emergency Response	104,600		121,370	138,900
Police Administration	471,570		317,015	489,440
Police Support	853,375		538,725	828,475
Police Volunteer Program	12,100		7,684	12,100
Police Operations	2,931,500	(250,000)	2,054,785	2,958,750
Fire Administration	520,079		377,714	561,400
Fire Station 1	1,536,900	(125,000)	1,118,750	1,605,465
Fire Station 2	1,502,820	(125,000)	1,097,550	1,580,414
Fitness Center	83,275		27,665	59,140
Community Services Admin	245,515		236,254	235,905
Parks Maintenance	615,620		582,347	629,756
Community Center	73,750		68,450	74,920
Aquatics	298,112		166,510	307,799
Programs	475,900		307,813	511,835
Special Events	196,730		107,599	194,430
Seniors	307,685		213,535	303,310
Library	263,275		239,440	288,680
Community Development	837,684		762,280	924,900
Engineering	88,590		44,001	272,790
Facilities Maintenance	559,905		546,380	562,720
Cemetery	10,900		35,200	38,550
Fleet				
Department Total	\$ 17,075,185	\$	\$ 15,827,477	\$ 17,853,202

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF FLORENCE
Full-Time Employees and Personnel Compensation
Fiscal Year 2022

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
Fiscal Year 2022	2022	2022	2022	2022	2022	2022
GENERAL FUND	132	\$ 8,623,504	\$ 1,389,790	\$ 2,189,467	\$ 835,354	\$ 13,038,115
SPECIAL REVENUE FUNDS						
Highway User	16	\$ 734,540	\$ 91,175	\$ 257,350	\$ 98,910	\$ 1,181,975
Grants	1	61,938			7,236	69,174
Total Special Revenue Funds	17	\$ 796,478	\$ 91,175	\$ 257,350	\$ 106,146	\$ 1,251,149
ENTERPRISE FUNDS						
Water	7	\$ 435,000	\$ 62,850	\$ 89,800	\$ 47,800	\$ 635,450
Wastewater	8	471,600	58,550	157,700	53,190	741,040
Sanitation	1	42,400	5,275	8,725	3,700	60,100
Total Enterprise Funds	16	\$ 949,000	\$ 126,675	\$ 256,225	\$ 104,690	\$ 1,436,590
TOTAL ALL FUNDS	165	\$ 10,368,982	\$ 1,607,640	\$ 2,703,042	\$ 1,046,190	\$ 15,725,854